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three-fifths vote of the board to divide or alter in its bounds any township, or erect a new township, or organize or consolidate townships upon application to the board of at least twelve freeholders in each of the townships to be effected by the division, and upon being furnished with a map of all the townships effected showing the proposed alterations. If the board grants the application a copy of the map and a certified statement of the action is filed in the office of the clerk of the county; and also a certified statement of the action is filed with the secretary of state who shall have the same published with the laws of the next legislature. The board of supervisors are also empowered to submit to a vote of the electors of the county a proposition to issue bonds or to levy a tax to pay any indebtedness or judgment due on the part of the county to the State.

There is a bill before the New Hampshire legislature, which if adopted, will aid in shortening the ballot for county officers in that State. This bill is one that provides for a change in the method of electing county commissioners. Instead of the election of all three commissioners every two years, the proposed law, following the method in Maine, provides for the election of one commissioner biennially and for a term of six years.

FRANK A. UPDYKE.

**Inheritance Tax Law of Indiana:** The State of Indiana, at the session of the general assembly just closed, instituted a far-reaching and salutary reform in her fiscal system by enacting a law imposing a tax on the transfer of real and personal property. During the last few years the subject of the taxation of inheritances has claimed the attention of our ablest economists, and has been successively adopted by our most important commonwealths. Prior to 1913, inheritance tax laws were in operation in thirty-nine States, and in every northern State except Rhode Island and Indiana. As an economical, convenient and scientific form of taxation, the inheritance tax has achieved an increasing and well-merited popularity, and within the last five years twenty-four States have either passed such laws or amended existing laws by the incorporation of more scientific provisions, designed to provide for the classification of heirs, the extensive introduction of progressive schedules of rates, the general raising of rates, the general lowering of the property exemptions granted to direct heirs, and the progressive application of the tax to both personal and real property. As a revenue producer the law has proved abundantly successful.

New York now derives a revenue of more than \$8,000,000 annually, from the imposition of a tax on inheritances; Illinois and Massachusetts, approximately \$2,500,000; Pennsylvania and Connecticut over \$1,000,000; and a half dozen other States from \$300,000 to \$500,000. During the past half dozen years several fruitless attempts have been made in the State of Indiana to secure the passage of such a law, but not until the present year were the proponents of this fiscal measure successful in their efforts. This law, which was approved on February 28, and which will become operative about May 1, is an excellent piece of legislation, and embodies the chief features of the so-called "model inheritance tax law," the provisions of which were recommended by the Fourth International Tax Association Conference in 1910, after a special committee of that Association had devoted two years to the study of the subject. Rates, designated as primary rates, are imposed on all sums not in excess of \$25,000, ranging in amount from 1 per cent in the case of direct or lineal descendants to 5 per cent in the case of remote relatives, strangers, or corporations. When the amount is in excess of \$25,000 and less than \$50,000, the rate varies from  $1\frac{1}{2}$  per cent to  $7\frac{1}{2}$  per cent; when in excess of \$50,000 and less than \$100,000 from 2 per cent to 10 per cent; when in excess of \$100,000 and less than \$500,000 from  $2\frac{1}{2}$  per cent to  $12\frac{1}{2}$  per cent; and a rate which varies in amount from 3 per cent to 15 per cent is imposed on all sums of \$500,000 or over. Property which is transferred or bequeathed solely for religious, charitable, or educational purposes, or strictly for the use of a county, town or city is exempt from taxation. An exemption of \$10,000 is allowed to the widow of a decedent, and \$2000 to each other direct or lineal descendant or ancestor and exemptions ranging in amount from \$100 to \$500 is granted in the case of relatives more remote, strangers or corporations. A discount of 5 per cent is allowed if such tax is paid within one year from the time it accrues. The tax is imposed on the fair market value of the estate at the time of transfer and such value is determined by a competent appraiser, appointed by the circuit court of the county wherein the estate is situated. The act provides for the appointment of an inheritance tax investigator by the governor, upon the recommendation of the state board of tax commissioners, who is required to make personal investigations into the operation and administration of the law, and to accumulate such data and information as may be necessary to its efficient execution. All taxes which are collected under

the provisions of this act are covered into the state treasury and are applicable for the necessary expenses of the state government.

CHAS. KETTLEBOROUGH.

**Legislative Procedure:** There has recently been adopted by the house of representatives of the Illinois general assembly an amendment to its rules, which has occasioned considerable discussion and which reads as follows:

“When any bill or resolution is introduced for the purpose of carrying into effect any recommendation of the governor, it may by executive message addressed to the speaker of the house be made an administrative measure. An administration measure may be sent to the appropriate committee or it shall upon request of its introducer, be sent to committee of the whole house. When such a measure has been reported out of committee, it shall have precedence in the consideration of the house over all other measures except appropriation bills. The house shall sit in committee of the whole for the consideration of administration measures on Tuesday morning immediately after the reading of the house journal.”

The purpose of this rule is obvious. It is intended to give assurance to the governor that measures which he recommends will be given fair consideration and by such assurance to impose on him the obligation to have a legislative program. By so doing, it is hoped to give greater significance to party platforms and make in some small degree for party responsibility and party government.

It will be noticed that an administration measure *shall* be sent to the committee of the whole house upon request of its introducer. It is therefore mandatory so far as the rules are concerned that it be sent there on the request of the introducer. In practice the introducer will look over the standing committee to which the bill might otherwise be sent, and if he considers the personnel of the standing committee hostile to his measure will ask that it go to committee of the whole House. If the standing committee in question is favorably inclined he may prefer to have the bill go to such committee, especially if there is already a congestion of business before the committee of the whole house. Either method is open to him.

It will further be noticed that the rule sets a definite time, viz., Tuesday mornings, usually the time when the attendance is largest for consideration of administration measures. This is but recognizing